

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

5217. ASSIGNMENT AND ACKNOWLEDGMENT OF PETITIONS FOR REDETERMINATION.

(a) After receipt, a petition for redetermination will be assigned to the appropriate section or group listed in section 5216 based upon the type of tax or fee at issue.

(b) Once a petition for redetermination is assigned, Board Staff from the assigned section or group will promptly send the petitioner a letter acknowledging receipt of the petition for redetermination, which will contain the contact information for the assigned section or group.

(c) If necessary, the acknowledgement letter may request additional documentary evidence to support the petition for redetermination.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6562, 7711, 8852, 12429, 30175, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083, 60352.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.